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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 250 OF 2007
IN
INCOME TAX APPEAL NO. 2299 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Nicheman Corporation ... Respondent

Mr. A.D. Kango, A.G.P. for the Appellants.

Mr. A.K. Jasani for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning the delay of 553 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the panel counsel for drafting the appeal memo on 6.5.2005 and thereafter the appeal was not drafted till 9.10.2006. In our view, the delay period between 6.5.2005 and 9.10.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**